

**LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN  
CAPITAL TERRITORY**

**AUDITOR GENERAL AMENDMENT BILL 2000**

**EXPLANATORY MEMORANDUM**

**Circulated by authority of  
Paul Osborne MLA  
Independent**

## **Clause Notes**

**Clauses 1 and 2** refer to the title of the Bill and commencement of the Act.

**Clause 3** names the *Auditor-General Act 1996* as the Principal Act.

**Clause 4** omits section 17 from the Principal Act and inserts a substitute section. The new section provides for-

- the auditor-general to determine the breadth of an inquiry by allowing them to comment on any matter as they see fit;
- all reports to be referred to the Public Accounts Committee for their consideration; and
- a report to be tabled and copies provided to Members should the Legislative Assembly not be sitting when the auditor-general has finished a report.

**Clause 5** inserts new section 18A into the Principal Act. The new section provides for the auditor-general to appear as a witness before the Public Accounts Committee to discuss each report.

**Clause 6** inserts new section 22A into the Principal Act. The new section provides a process for the auditor-general to seek additional funding should their annual appropriation be insufficient to conduct audits that have been undertaken in a timely manner.

Should such a situation arise, the auditor-general is to notify the presiding member of the Public Accounts Committee. The Committee may then advise the Treasurer that additional funds are required. The Treasurer would then be under obligation to authorise payment from the Treasurer's advance, however, the Treasurer would need to be satisfied that the need for additional expenditure could not reasonably have been foreseen at the time of passing the Appropriation Act and the amount would not exceed the annual budget for the auditor-general's office. These two conditions are stipulated in paragraph 18 (1) (c) and (d) of the *Financial Management Act 1996*.

**Clause 7** amends the Schedule to the Principal Act by changing the term of appointment of an auditor-general to 7 years and stipulating that an auditor-general is not eligible for reappointment.